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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

PAUL KENNETH CROMAR,  
BARBARA ANN CROMAR,  
UTAH HOUSING FINANCE  
AGENCY,  
UNIVERSAL CAMPUS FEDERAL  
CREDIT UNION,  
STATE OF UTAH, TAX  
COMMISSION,  
AND UTAH COUNTY, UTAH

Defendants.

Case No. 2:17-cv-01223-RJS

**DECLARATION OF WANDA  
MANLEY IN SUPPORT OF  
UNITED STATES' MOTION FOR  
DEFAULT JUDGMENT**

I, Wanda Manley, pursuant to the provisions of 28 U.S.C. § 1746 and in support of the United States' Motion for Default Judgment, declare that:

1. I am a Technical Advisor with the Internal Revenue Service in Salt Lake City, Utah.

2. My official duties as a Technical Advisor include providing litigation support for the government attorneys who handle tax litigation on behalf of the United States. This support includes, but is not limited to, researching and computing current outstanding balances of liabilities owed by taxpayers involved in litigation. I am authorized to access the IRS Individual Master File and Business Master File, which are electronic records of assessments, payments, and other information, and I have been trained to compute accrued but unassessed statutory interest and penalties owing with respect to unpaid assessments.

3. In my capacity as a Technical Advisor, and at the request of the United States Department of Justice, Tax Division, I have researched and computed the balance of Paul Cromar's unpaid income tax liabilities for the 1999-2005 tax years, including penalties and interest, as of November 21, 2017.

4. Attached as Exhibit A to my declaration are Account Transcripts (with social security numbers redacted) for Paul Cromar, which show the dates and amounts of the assessments against Paul Cromar for the 1999-2005 tax years.

5. Attached as Exhibit B to my declaration is a breakdown (with social security numbers redacted) of the tax, penalties, and interest for the income tax liabilities assessed against Paul Cromar for the 1999-2005 tax years.

6. The total outstanding balance of income tax liabilities due as of November 21, 2017, including statutory accruals through that date, is \$1,053,028.65.

I declare under the penalty of perjury that the foregoing is true and correct.

Dated: 02/08/2019

Wanda I. Manley Digitally signed by Wanda I. Manley  
Date: 2019.02.08 08:58:32 -0700

WANDA I. MANLEY